

EXHIBIT 47

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5270 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR MITSUBISHI/STAR MITSUBISHI VIVIAN
 CDATE WDATE WORK(CODES) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

07/31/10 07/20/10 5 69 PATRICK J. CATALINE 12 80 1.00 80.00 850791 B H T:
 07/31/10 07/21/10 5 69 PATRICK J. CATALINE 12 80 5.00 400.00 850792 B H T:
 08/31/10 07/26/10 5 69 PATRICK J. CATALINE 12 80 1.00 80.00 852304 B H T:
 08/31/10 07/27/10 5 69 PATRICK J. CATALINE 12 80 1.70 136.00 852307 B H T:

12 PATRICK J. CATALINE 8.70 696.00

01/31/10 01/20/10 5 69 JOHN BRESLIN 129 80 9.50 760.00 824548 B H T:
 01/31/10 01/21/10 5 69 JOHN BRESLIN 129 80 6.00 480.00 824549 B H T:

129 JOHN BRESLIN 15.50 1,240.00

01/31/10 01/23/10 5 69 Bob Seibel 75 190 0.50 95.00 825020 B H T:
 Follow up from year end visit.

06/30/10 06/11/10 5 69 Bob Seibel 75 190 0.50 95.00 846569 B H T:
 6/15 estimate

07/31/10 07/23/10 5 69 Bob Seibel 75 190 1.00 190.00 851557 B H T:
 Work on return.

08/31/10 07/28/10 5 69 Bob Seibel 75 190 1.00 190.00 851816 B H T:
 Work on return.

08/31/10 08/13/10 5 69 Bob Seibel 75 190 1.00 190.00 854570 B H T:
 Work on returns.

08/31/10 08/17/10 5 69 Bob Seibel 75 190 1.00 190.00 854584 B H T:
 Work on returns.

75 Bob Seibel 5.00 950.00

12/31/09 12/01/09 5 69 Randall Franzen 83 250 2.00 500.00 821890 B H T:
 go to NY and do tax planning

01/31/10 01/22/10 5 69 Randall Franzen 83 250 2.00 500.00 825945 B H T:
 go to dealership and do the year end

83 Randall Franzen 4.00 1,000.00

BUSTAX Year End Tax Work 33.20 3,886.00

08/31/10 08/06/10 5 97 JOHN BRESLIN 129 80 1.50 120.00 854545 B H T:

08/31/10 08/16/10 5 97 JOHN BRESLIN 129 80 1.80 144.00 853376 B H T:

129 JOHN BRESLIN 3.30 264.00

BUSTAX Math/Proof Report/Retur 3.30 264.00

03/31/10 03/01/10 6 39 RAFAEL VARGAS 127 110 0.30 33.00 829612 B H T:
 Roll over and prepare the Federal, NYS and NYC
 extension for 2009.

127 RAFAEL VARGAS 0.30 33.00

INTSER Other Services USE MEMO 0.30 33.00

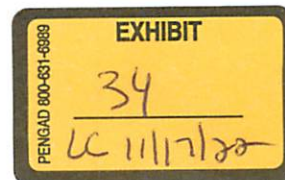
* * TOTAL FEES 36.80 4,183.00

* * DEBITS & CREDITS * *

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VOYNOW_024303

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5270 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83
 STAR MITSUBISHI/STAR MITSUBISHI VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

09/30/11	08/31/11	5 69	Bob Seibel	75	190	0.50	95.00	907084	B H T:
			E-file						
		75	Bob Seibel			5.00	950.00		
			BUSTAX Year End Tax Work			22.00	2,947.00		
02/28/11	02/04/11	5 90	PATRICK J. CATALINE	12	80	1.00	80.00	875044	B H T:
		12	PATRICK J. CATALINE			1.00	80.00		
			BUSTAX Trial Balance Data Inpu			1.00	80.00		
09/30/11	08/29/11	5 97	JOHN BRESLIN	129	80	1.30	104.00	905981	B H T:
		129	JOHN BRESLIN			1.30	104.00		
			BUSTAX Math/Proof Report/Retur			1.30	104.00		
06/30/11	06/06/11	6 13	Randall Franzen	83	250	1.00	250.00	898602	B H T:
			work on the letter						
		83	Randall Franzen			1.00	250.00		
			INTSER Rev. Ledger & Schedules			1.00	250.00		
12/31/10	12/14/10	6 39	RAFAEL VARGAS	127	110	0.30	33.00	867836	ON HOLD
			Working on New York form IT-204-LL.						
		127	RAFAEL VARGAS			0.30	33.00		
			INTSER Other Services USE MEMO			0.30	33.00		
12/31/10	12/07/10	6 84	PATRICK J. CATALINE	12	80	6.00	480.00	867331	ON HOLD
			writing star metro letter						
		12	PATRICK J. CATALINE			6.00	480.00		
			INTSER Letters to Client, Prep			6.00	480.00		
02/28/11	02/25/11	8 32	Kenneth Mann	48	250	0.20	50.00	887026	B H T:
			3115 research						
		48	Kenneth Mann			0.20	50.00		
			Other Special Projects(detail)			0.20	50.00		
		* *	TOTAL FEES		34.60		4,479.00	(ON HOLD 528.00)
		* *	DEBITS & CREDITS						
10/31/10	10/31/10	99 3					-500.00	862734	ON HOLD

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	140.00	26,511.50	26,511.50
INTERIM SERVICES	68.40	12,023.00	38,534.50
SPECIAL PROJECTS-MUST USE MEMO	6.50	1,625.00	40,159.50
VB-ADMINISTRATIVE CODES	2.70	81.00	40,240.50
SYSTEM GENERATED FEES	0.00	-19,200.00	21,040.50
** TOTAL	217.60	21,040.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-19,200.00	-19,200.00
118 ROBERT KIRKHOPE	2.70	81.00	-19,119.00
12 PATRICK J. CATALINE	7.00	1,050.00	-18,069.00
124 Brett Bausinger	29.70	2,376.00	-15,693.00
127 RAFAEL VARGAS	0.50	25.00	-15,668.00
129 JOHN BRESLIN	0.20	22.00	-15,646.00
130 DAVE LOMBARDO	15.00	1,200.00	-14,446.00
48 Kenneth Mann	1.60	144.00	-14,302.00
63 Betteann Norris	2.90	725.00	-13,577.00
75 Bob Seibel	0.30	22.50	-13,554.50
83 Randall Franzen	80.50	15,295.00	1,740.50
	77.20	19,300.00	21,040.50
** TOTAL	217.60	21,040.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	19.20	2,680.00	2,680.00
11/30/10	1.60	-696.00	1,984.00
12/31/10	33.90	5,657.00	7,641.00
01/31/11	37.40	6,882.00	14,523.00
02/28/11	10.10	-6,084.00	8,439.00
03/31/11	18.60	3,590.00	12,029.00
04/30/11	5.50	375.00	12,404.00
05/31/11	30.60	3,028.00	15,432.00
06/30/11	17.30	1,750.00	17,182.00
07/31/11	8.00	-80.00	17,102.00
08/31/11	11.10	986.00	18,088.00
09/30/11	24.30	2,952.50	21,040.50
** TOTAL	217.60	21,040.50	

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
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v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR TOYOTA/					VIVIAN	718-279-1800			
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
04/30/11	04/14/11	5 69	Randall Franzen	83	250	1.50	375.00	886254	B H T:
go voer Mikes tanx notice and then try to figure									
what to do with estate and trust . Call to see									
what the status is and									
what to do next									
04/30/11	04/14/11	5 69	Randall Franzen	83	250	0.50	125.00	890677	B H T:
call Vivian to go over the Mike K info and tax									
notice									
07/31/11	06/29/11	5 69	Randall Franzen	83	250	1.00	250.00	898719	B H T:
go over 5500 info									
08/31/11	08/24/11	5 69	Randall Franzen	83	250	1.50	375.00	905591	B H T:
call with Mike to go over the real estate at the									
newly purchased toyota local and now the land and									
bldg whould be									
accounted for and go over the rents to see if we									
shlud increase them									
09/30/11	08/29/11	5 69	Randall Franzen	83	250	2.00	500.00	907574	B H T:
get ready fir interim visit figure out files and									
what to do and take with us									

83 Randall Franzen						52.80	13,200.00		
BUSTAX Year End Tax Work									
						110.70	22,012.00		
10/31/10	09/29/10	5 81	Kenneth Mann	48	250	0.20	50.00	863300	ON HOLD
consult with bs									

48 Kenneth Mann						0.20	50.00		
BUSTAX Tel. w/ Client USE MEMO									
						0.20	50.00		
02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12	80	1.50	120.00	877069	B H T:

12 PATRICK J. CATALINE						1.50	120.00		
BUSTAX Trial Balance Data Inpu									
						1.50	120.00		
05/31/11	05/25/11	6 1	PATRICK J. CATALINE	12	80	0.50	40.00	893293	B H T:
talking with randy about direction of letter									

12 PATRICK J. CATALINE						0.50	40.00		
INTSER Interim Visit Planning									
						0.50	40.00		
09/30/11	08/30/11	6 13	JOHN BRESLIN	129	80	9.00	720.00	905983	B H T:

129 JOHN BRESLIN						9.00	720.00		
10/31/10	10/27/10	6 13	Bob Seibel	75	190	7.00	1,330.00	862929	ON HOLD
Client visit.									
05/31/11	05/24/11	6 13	Bob Seibel	75	190	7.00	1,330.00	893082	B H T:
Client visit.									
09/30/11	08/30/11	6 13	Bob Seibel	75	190	7.00	1,330.00	907067	B H T:
Interim Visit.									

75 Bob Seibel						21.00	3,990.00		

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

10/31/10	10/27/10	6 13	Randall Franzen	83	250	4.00	1,000.00	864698	ON HOLD	I I I
Go to NY for a visit										
12/31/10	12/01/10	6 13	Randall Franzen	83	250	3.00	750.00	869049	ON HOLD	
letter										
05/31/11	05/24/11	6 13	Randall Franzen	83	250	4.00	1,000.00	893302	B H T:	
go to ny and do imterim visit										
05/31/11	05/25/11	6 13	Randall Franzen	83	250	1.00	250.00	893305	B H T:	
calls to Vivian to go over interim visit info and										
what to do with the rec										
06/30/11	06/03/11	6 13	Randall Franzen	83	250	1.00	250.00	898574	B H T:	
look at letter										
06/30/11	06/06/11	6 13	Randall Franzen	83	250	1.00	250.00	898601	B H T:	I
work on the letter										
06/30/11	06/07/11	6 13	Randall Franzen	83	250	2.00	500.00	898614	B H T:	
go over letters										
09/30/11	08/30/11	6 13	Randall Franzen	83	250	4.00	1,000.00	907584	B H T:	I
go to NY and do an interim visit										

83 Randall Franzen 20.00 5,000.00

INTSER Rev. Ledger & Schedules 50.00 9,710.00

05/31/11	05/26/11	6 20	PATRICK J. CATALINE	12	80	3.00	240.00	893298	B H T:	I
letter										

12 PATRICK J. CATALINE 3.00 240.00

05/31/11	05/24/11	6 20	JOHN BRESLIN	129	80	4.00	320.00	892809	B H T:	I
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129 JOHN BRESLIN 4.00 320.00

INTSER Service Dept Analysis 7.00 560.00

05/31/11	05/27/11	6 22	JOHN BRESLIN	129	80	1.80	144.00	892816	B H T:	I
letter										

129 JOHN BRESLIN 1.80 144.00

INTSER Parts Dept Analysis 1.80 144.00

11/30/10	11/08/10	6 84	DAVE LOMBARDO	130	90	0.60	54.00	865155	ON HOLD	I
INTERIM LTTR										
12/31/10	12/03/10	6 84	DAVE LOMBARDO	130	90	1.00	90.00	866733	ON HOLD	
INTERIM LTTR										

130 DAVE LOMBARDO 1.60 144.00

12/31/10	12/02/10	6 84	Bob Seibel	75	190	3.00	570.00	867245	ON HOLD	I
Interim letter.										
12/31/10	12/03/10	6 84	Bob Seibel	75	190	1.00	190.00	867251	ON HOLD	
Interim letter.										
06/30/11	06/03/11	6 84	Bob Seibel	75	190	2.00	380.00	893165	B H T:	
06/30/11	06/06/11	6 84	Bob Seibel	75	190	0.50	95.00	897621	B H T:	
06/30/11	06/07/11	6 84	Bob Seibel	75	190	1.00	190.00	897620	B H T:	

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VOYNOW_024932

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

10/31/10	10/27/10	6 13	Randall Franzen	83	250	4.00	1,000.00	864698	ON HOLD	I I I
12/31/10	12/01/10	6 13	Randall Franzen	83	250	3.00	750.00	869049	ON HOLD	
05/31/11	05/24/11	6 13	Randall Franzen	83	250	4.00	1,000.00	893302	B H T:	
05/31/11	05/25/11	6 13	Randall Franzen	83	250	1.00	250.00	893305	B H T:	
06/30/11	06/03/11	6 13	Randall Franzen	83	250	1.00	250.00	898574	B H T:	
06/30/11	06/06/11	6 13	Randall Franzen	83	250	1.00	250.00	898601	B H T:	
06/30/11	06/07/11	6 13	Randall Franzen	83	250	2.00	500.00	898614	B H T:	
09/30/11	08/30/11	6 13	Randall Franzen	83	250	4.00	1,000.00	907584	B H T:	
			83 Randall Franzen		20.00		5,000.00			
			INTSER Rev. Ledger & Schedules		50.00		9,710.00			

05/31/11	05/26/11	6 20	PATRICK J. CATALINE	12	80	3.00	240.00	893298	B H T:	I
			12 PATRICK J. CATALINE		3.00		240.00			

05/31/11	05/24/11	6 20	JOHN BRESLIN	129	80	4.00	320.00	892809	B H T:	I
			129 JOHN BRESLIN		4.00		320.00			

			INTSER Service Dept Analysis		7.00		560.00			
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05/31/11	05/27/11	6 22	JOHN BRESLIN	129	80	1.80	144.00	892816	B H T:	I
			129 JOHN BRESLIN		1.80		144.00			

			INTSER Parts Dept Analysis		1.80		144.00			
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11/30/10	11/08/10	6 84	DAVE LOMBARDO	130	90	0.60	54.00	865155	ON HOLD	I
12/31/10	12/03/10	6 84	DAVE LOMBARDO	130	90	1.00	90.00	866733	ON HOLD	
			130 DAVE LOMBARDO		1.60		144.00			

12/31/10	12/02/10	6 84	Bob Seibel	75	190	3.00	570.00	867245	ON HOLD	I
12/31/10	12/03/10	6 84	Bob Seibel	75	190	1.00	190.00	867251	ON HOLD	
06/30/11	06/03/11	6 84	Bob Seibel	75	190	2.00	380.00	893165	B H T:	
06/30/11	06/06/11	6 84	Bob Seibel	75	190	0.50	95.00	897621	B H T:	
06/30/11	06/07/11	6 84	Bob Seibel	75	190	1.00	190.00	897620	B H T:	

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

 * * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/11	08/10/11	2 93	Hugh Whyte	56	275	1.00	275.00	904696	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/11	01/10/11	5 21	Kenneth Mann	48	250	0.20	50.00	878124	B H T:
			lifo						
02/28/11	02/16/11	5 21	Kenneth Mann	48	250	0.20	50.00	886946	B H T:
		48	Kenneth Mann			0.40	100.00		
			BUSTAX LIFO Computations			0.40	100.00		
02/28/11	02/11/11	5 60	ROBERT KIRKHOPE	118	150	1.00	150.00	876388	B H T:
			on the phone with debbie in regards to lifo						
		118	ROBERT KIRKHOPE			1.00	150.00		
			BUSTAX Income Tax Project & Ex			1.00	150.00		
09/30/11	08/29/11	5 61	Betteann Norris	63	75	0.30	22.50	906032	B H T:
			process tax return						
		63	Betteann Norris			0.30	22.50		
			BUSTAX Federal Tax Return Prep			0.30	22.50		
06/30/11	06/08/11	5 63	Brett Bausinger	124	100	0.40	40.00	893840	B H T:
			2nd Qtr. Estimate						
		124	Brett Bausinger			0.40	40.00		
			BUSTAX City Tax Return Prep			0.40	40.00		
04/30/11	03/29/11	5 69	ROBERT KIRKHOPE	118	150	1.00	150.00	883883	B H T:
		118	ROBERT KIRKHOPE			1.00	150.00		
06/30/11	06/14/11	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	895507	B H T:
			adjusting entries						
07/31/11	06/30/11	5 69	PATRICK J. CATALINE	12	80	1.00	80.00	901668	B H T:
07/31/11	07/01/11	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	901674	B H T:
			tax return						
07/31/11	07/01/11	5 69	PATRICK J. CATALINE	12	80	2.00	160.00	901672	B H T:
			481A calculation and entries						
08/31/11	08/01/11	5 69	PATRICK J. CATALINE	12	80	1.20	96.00	904615	B H T:
			adjusting return						
08/31/11	08/02/11	5 69	PATRICK J. CATALINE	12	80	1.50	120.00	904620	B H T:
			2848, 3115 & attachment						
		12	PATRICK J. CATALINE			10.70	856.00		
02/28/11	02/09/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	876450	B H T:
			ext						

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
02/28/11	02/10/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	876501	B H T:
			ext						
02/28/11	02/21/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	878275	B H T:
		129	JOHN BRESLIN			0.60	48.00		
09/30/11	08/29/11	5 69	DAVE LOMBARDO	130	100	1.10	110.00	906437	B H T:
			MATHED RETURNS						
		130	DAVE LOMBARDO			1.10	110.00		
12/31/10	12/22/10	5 69	Bob Seibel	75	190	2.00	380.00	870658	ON HOLD
			Analysis of Steve loans.						
02/28/11	02/15/11	5 69	Bob Seibel	75	190	0.50	95.00	879307	B H T:
02/28/11	02/17/11	5 69	Bob Seibel	75	190	1.00	190.00	879312	B H T:
02/28/11	02/19/11	5 69	Bob Seibel	75	190	0.50	95.00	879289	B H T:
03/31/11	03/01/11	5 69	Bob Seibel	75	190	1.00	190.00	879602	B H T:
			extension issues.						
06/30/11	06/07/11	5 69	Bob Seibel	75	190	1.00	190.00	897623	B H T:
07/31/11	06/30/11	5 69	Bob Seibel	75	190	1.00	190.00	897923	B H T:
07/31/11	07/29/11	5 69	Bob Seibel	75	190	1.00	190.00	903817	B H T:
			Go over return.						
08/31/11	08/02/11	5 69	Bob Seibel	75	190	0.50	95.00	904002	B H T:
			Go over return.						
08/31/11	08/04/11	5 69	Bob Seibel	75	190	1.00	190.00	904014	B H T:
			Tax return.						
08/31/11	08/16/11	5 69	Bob Seibel	75	190	0.50	95.00	907005	B H T:
			Tax returns.						
08/31/11	08/22/11	5 69	Bob Seibel	75	190	0.50	95.00	907034	B H T:
			3115 to KM						
08/31/11	08/26/11	5 69	Bob Seibel	75	190	1.00	190.00	907052	B H T:
			Tax returns.						
09/30/11	08/29/11	5 69	Bob Seibel	75	190	1.00	190.00	907066	B H T:
			Tax returns.						
09/30/11	08/31/11	5 69	Bob Seibel	75	190	0.50	95.00	907085	B H T:
			E-file						
09/30/11	09/13/11	5 69	Bob Seibel	75	190	1.00	190.00	907469	B H T:
			9/15 est.						
		75	Bob Seibel			14.00	2,660.00		
10/31/10	10/13/10	5 69	Randall Franzen	83	250	1.50	375.00	864664	ON HOLD
			work with Steve to go over finl stmt						
01/31/11	01/28/11	5 69	Randall Franzen	83	250	3.00	750.00	874312	B H T:
			go to NY and do the year end work						
03/31/11	03/23/11	5 69	Randall Franzen	83	250	1.00	250.00	886048	B H T:
			go over steve return						
04/30/11	04/03/11	5 69	Randall Franzen	83	250	0.80	200.00	886130	B H T:
			go over Steve info						
04/30/11	04/07/11	5 69	Randall Franzen	83	250	0.50	125.00	886191	B H T:
			get returns out kids						
07/31/11	06/29/11	5 69	Randall Franzen	83	250	1.00	250.00	898730	B H T:
			go over 5500 info						
		83	Randall Franzen			7.80	1,950.00		

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VOYNOW_024501

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
02/28/10	02/11/10	5 69	go to dealership and do the year end Randall Franzen	83	250	1.00	250.00	836213	B H T:
02/28/10	02/19/10	5 69	call about Lifo for Hyundai Randall Franzen	83	250	1.50	375.00	836226	B H T:
			calls from Debbie to go over year end entries that she said was not correct and had ot look for the papers to go over her question						
			83 Randall Franzen			6.50	1,625.00		
			BUSTAX Year End Tax Work			39.10	5,903.00		
01/31/10	01/27/10	5 90	PATRICK J. CATALINE 12 80 creating star hyundai on csa	12	80	0.30	24.00	824751	B H T:
01/31/10	01/28/10	5 90	PATRICK J. CATALINE 12 80 creating and entering trial balance	12	80	3.00	240.00	824748	B H T:
			12 PATRICK J. CATALINE			3.30	264.00		
			BUSTAX Trial Balance Data Inpu			3.30	264.00		
01/31/10	01/22/10	5 93	Kenneth Mann 48 250	48	250	0.20	50.00	826839	B H T:
			48 Kenneth Mann			0.20	50.00		
			BUSTAX Partner Review			0.20	50.00		
08/31/10	08/17/10	5 97	JOHN BRESLIN 129 80	129	80	1.60	128.00	853382	B H T:
08/31/10	08/18/10	5 97	JOHN BRESLIN 129 80	129	80	1.00	80.00	853384	B H T:
			129 JOHN BRESLIN			2.60	208.00		
			BUSTAX Math/Proof Report/Retur			2.60	208.00		
02/28/10	02/27/10	6 39	RAFAEL VARGAS 127 110 Roll over and prepare the Federal, NYS and NYC extension for 2009.	127	110	0.30	33.00	828339	B H T:
			127 RAFAEL VARGAS			0.30	33.00		
			INTSER Other Services USE MEMO			0.30	33.00		
01/31/10	01/22/10	90 16	ELISA BRABAZON 11 30 IT 204	11	30	0.20	6.00	824541	B H T:
			11 ELISA BRABAZON			0.20	6.00		
			VB-F-Extension Processing			0.20	6.00		
02/28/10	02/02/10	90 36	ANNEMARIE DISCHINGER 119 30 typed letter	119	30	0.30	9.00	825408	B H T:
			119 ANNEMARIE DISCHINGER			0.30	9.00		
			VB-F-Type/Copy Internal Doc.			0.30	9.00		

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VOYNOW_024811

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
08/31/10	08/02/10	2 93	Hugh Whyte review t/r	56	275	1.00	275.00	852377	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
08/31/10	08/18/10	5 61	ELISA BRABAZON processed return	11	30	0.40	12.00	853857	B H T:
		11	ELISA BRABAZON			0.40	12.00		
			BUSTAX Federal Tax Return Prep			0.40	12.00		
02/28/10	02/02/10	5 66	Bob Seibel	75	190	1.50	285.00	826120	B H T:
		75	Bob Seibel			1.50	285.00		
			BUSTAX Tax Notice Response			1.50	285.00		
01/31/10	01/11/10	5 69	ROBERT KIRKHOPE	118	150	2.00	300.00	823978	B H T:
01/31/10	01/20/10	5 69	ROBERT KIRKHOPE	118	150	6.00	900.00	824205	B H T:
01/31/10	01/22/10	5 69	ROBERT KIRKHOPE	118	150	8.00	1,200.00	824206	B H T:
		118	ROBERT KIRKHOPE			16.00	2,400.00		
07/31/10	07/22/10	5 69	PATRICK J. CATALINE	12	80	2.90	232.00	850803	B H T:
08/31/10	07/26/10	5 69	PATRICK J. CATALINE	12	80	1.40	112.00	852302	B H T:
08/31/10	07/27/10	5 69	PATRICK J. CATALINE	12	80	1.00	80.00	852308	B H T:
08/31/10	07/30/10	5 69	PATRICK J. CATALINE	12	80	1.30	104.00	852323	B H T:
		12	PATRICK J. CATALINE			6.60	528.00		
01/31/10	01/21/10	5 69	JOHN BRESLIN	129	80	5.00	400.00	824550	B H T:
		129	JOHN BRESLIN			5.00	400.00		
01/31/10	01/23/10	5 69	Bob Seibel	75	190	0.50	95.00	825019	B H T:
			Follow up from year end visit.						
06/30/10	06/11/10	5 69	Bob Seibel	75	190	0.50	95.00	846568	B H T:
			6/15 estimate						
07/31/10	07/23/10	5 69	Bob Seibel	75	190	1.00	190.00	851558	B H T:
			Work on return.						
08/31/10	07/27/10	5 69	Bob Seibel	75	190	1.00	190.00	851821	B H T:
			Work on return.						
08/31/10	07/28/10	5 69	Bob Seibel	75	190	1.00	190.00	851815	B H T:
			Work on return.						
08/31/10	08/18/10	5 69	Bob Seibel	75	190	1.00	190.00	854594	B H T:
			Work on returns.						
		75	Bob Seibel			5.00	950.00		
12/31/09	12/01/09	5 69	Randall Franzen	83	250	2.00	500.00	821889	B H T:
			go to NY and do tax planning						
01/31/10	01/22/10	5 69	Randall Franzen	83	250	2.00	500.00	825944	B H T:

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